

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

COMMUNITY ECONOMIC
DEVELOPMENT CENTER OF
SOUTHEASTERN MASSACHUSETTS,

Plaintiff,

vs.

INTERNAL REVENUE SERVICE, and
SOCIAL SECURITY ADMINISTRATION,

Defendant.

Civil Action No.: 1:25-CV-11949

PLAINTIFF CEDC's CROSS-MOTION FOR PARTIAL SUMMARY JUDGMENT

Plaintiff, Community Economic Development Center of Southeastern Massachusetts (“CEDC”), by and through undersigned counsel, respectfully cross-moves for partial summary judgment, pursuant to Fed. R. Civ. P. 56(a). In support of this motion, and in opposition to the Defendant’s pending Motion to Dismiss or, in the Alternative, for Summary Judgment, Plaintiff respectfully refers the Court to the accompanying Memorandum.

Respectfully submitted,

Dated: December 5, 2025

By: /s/ Joshua Rosenthal
Joshua Rosenthal (*Admitted Pro Hac Vice*)
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RULE 7.1 CERTIFICATION

I, Joshua Rosenthal, hereby certify that I have emailed Shawna Yen several times, including most recently on December 5, 2025, in an attempt to narrow the issues for review. The parties remain unable to narrow the issues.

/s/ Joshua Rosenthal
Joshua Rosenthal

CERTIFICATE OF SERVICE

I certify that this document is being filed through the Court's electronic filing system, which serves counsel for other parties who are registered participants as identified on the Notice of Electronic Filing (NEF). Any counsel for other parties who are not registered participants are being served by first class mail.

/s/ Joshua Rosenthal
Joshua Rosenthal